

AN ORDINANCE relating to the Capital Budget and Program; amending Section 3.B.1.c., Section 3.B.3. and Section 3.C.2.d. of Ordinance 620, and amending King County Code 4.04.030 (a)(3), 4.04.030 (c), 4.04.040 (b)(B)(4), and Section 1 of Ordinance 1056.

WHEREAS, the objectives of the CB&P are:

- o to implement the King County Comprehensive Plan.
- o to communicate project and budget information between the Executive and the Legislative branches.
- o to be the primary or base line document by which approval and appropriations for all capital improvement projects shall be accomplished.

It is the intent of the Council that capital project appropriation be multiple year appropriations, provided that adequate fiscal controls and an adequate accounting system are available to provide accurate appropriation, encumbrance, and expenditure information within fifteen days of the closing of the books.

It is the intent of the Council that items such as rolling stock, machinery, and equipment not be included in the Capital Budget and Program. However, where fund accounting or other administrative practices are facilitated such items may be included.

THEREFORE, BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 620, Section 3.B.1.c. and King County Code 4.04.030 (a)(3) are hereby amended to read:

(3) Capital Improvement Program. All Capital Improvement Projects and appropriations shall be authorized only by inclusion in an annual CB&P or amendment thereto. A bond ordinance is not an appropriation for capital projects. The Capital improvement section of the budget shall include:

(A) Estimated expenditures for at least the next six fiscal years by program.

(B) Expenditures planned for current, pending, or proposed capital projects during the fiscal year, classified according to proposed source of funds whether from appropriation or issuance of bonds.

1 (C) An alphabetic index to enable quick location of any
2 project contained therein.

3 (D) A discrete number for each project which shall serve
4 to identify it within the capital budget document, and all
5 accounting reports.

6 (E) Estimated annual operating costs associated with each
7 project upon completion where possible and appropriate.

8 (F) An identification of park and road projects by council-
9 manic district in which they are located.

10 (G) Projects funded in the budget year shall be presented
11 in a separate section of the budget, or otherwise distinctively
12 identified from five year policy program unfunded projects and
13 any previously funded projects.

14 (H) A statement of purpose and estimated total cost for
15 each project for which expenditures are planned during the
16 ensuing fiscal year.

17 (I) An ordinal cost estimate which shall remain fixed
18 from year to year. This original cost estimate shall be in-
19 cluded in the capital budget document for each category such as
20 master plans, acquisition, and construction.

21 (J) An enumeration of revised project cost estimates.

22 (K) Funds actually expended for projects as of June 30
23 of the current year.

24 (L) Funds previously authorized for the project.

25 (M) Anticipated specific activity costs (master plans,
26 acquisitions, construction, etc.) within each project. However,
27 the Executive is authorized to transfer funds between specific
28 activities within the same project. A change in scope of a
29 project constitutes a revision and must receive the approval
30 of the Council before it can be implemented. A project is con-
31 sidered to be changed in scope when the original physical plan or
32 program for the project is substantially revised.

(N) Individual appropriations for each capital project.

(O) When a single fund finances both operating expenses and capital projects, there shall be separate appropriations therefrom for the operating and the capital sections of the budget.

SECTION 2. Section 3.B.3. of Ordinance 620 and King County Code 4.04.030 (c) is hereby amended to read as follows:

(c) Supporting Data. (1) Justification for revenues and expenditures shall be presented in detail when necessary to explain changes of established practices, unique fiscal practices and new sources of revenue or expenditure patterns, or any data the County Executive deems useful to support the budget. The following are included:

(A) Inclusion of non-budgeted departments and programs expenditures and revenues, i.e., Intragovernmental Service Funds.

(B) Inclusion of agency workload information effective for the 1972 budget document and thereafter.

(C) Inclusion of brief explanation of programs, purpose and scope of agency activities for the 1972 budget document and thereafter. (2) Capital improvement program data for the ((1972)) 1973 budget document and thereafter shall include:

~~((A)--A-statement-of-purpose-and-estimated-total-cost-for-each-project-(for-which-expenditures-are-planned-during-the-ensuing-fiscal-year).~~

~~(B)--Original-estimated-cost-of-the-project.~~

~~(C)--An-enumeration-of-revised-project-cost-estimates.~~

~~(D)--Funds-actually-expended-for-the-project-as-of-June-30-of-current-year.~~

~~(F)--Funds-previously-authorized-for-the-project.))~~

1 (A) For each project over \$100,000, a social impact state-
 2 ment from the Department of Planning. This statement shall
 3 identify the discrete population to be served, and the nature
 4 and extent of the service to be rendered. The statement shall
 5 also include the social and economic effects upon the larger
 6 community (all of King County) and the project's implications
 7 for the entire program element, both the operating program and
 8 the capital program.

9 (B) For road projects the supporting data recommended by
 10 the 1971 King County Auditor's Report on Roads, or reasonable
 11 facsimile thereof shall be included.

12 (3) Inclusion of other data which the County Executive deems
 13 necessary which may include objects of expenditure and other
 14 expenditures categories.

15 SECTION 3. Section 3.C.2.d. Ordinance No. 620 and King
 16 County Code 4.04.040 (b)(B)(4) is hereby amended to read as
 17 follows:

18 (4) Lapsing of Appropriation. (~~Unless otherwise provided~~
 19 ~~in the appropriation ordinance, all appropriation shall lapse at~~
 20 ~~the end of the fiscal year to the extent that they have not~~
 21 ~~been expended or lawfully obligated:--Any remaining unexpended~~
 22 ~~and unobligated balance of appropriations shall revert to the~~
 23 ~~fund from which the appropriation was made:--An appropriation in~~
 24 ~~the capital budget appropriation shall lapse when the project~~
 25 ~~has been completed or abandoned or when no expenditure or encum-~~
 26 ~~brance has been made for three years:)) Unless otherwise~~

27 provided by the appropriation ordinances, all unexpended and un-
 28 encumbered appropriations in the current expense appropriation
 29 ordinances shall lapse at the end of the fiscal year. An
 30 appropriation in the capital budget appropriations authorization
 31 shall be cancelled at the end of the fiscal year, unless the
 32 Executive shall submit to the Council the report of the final
 33 year end reconciliation of expenditures for all capital projects

on or before March 1 of the year following the year of the appropriation, and each year thereafter in which the appropriation remains open.

SECTION 4. Section 1, Ordinance No. 1056 is hereby amended to read as follows:

Section 1. That the 1972 annual budget is hereby adopted and, subject to the provisions hereinafter set forth and the several amounts hereinafter specified or so much thereof as shall be sufficient to accomplish the purposes designated, appropriations are hereby authorized to be distributed for salaries, wages and other expenses of the various agencies, offices and departments of King County for capital improvements and for other specified purposes for the fiscal year beginning January 1, 1972 and ending December 31, 1972, out of the several funds of the County hereinafter named and set forth in the following section, provided that appropriations for capital projects shall be cancelled on December 31, 1972, unless the Executive shall submit to the Council the report of the final year-end reconciliation of expenditures for all capital projects on or before March 1 of the year following the year of the appropriation, and each year thereafter in which the appropriation remains open.

INTRODUCED AND READ for the first time this 14th day of

August, 1972.

PASSED this 21st day of August, 1972.

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

ATTEST:

Phay G. Owen
Chairman

Lee Kraft
Administrator-Clerk of the Council

APPROVED this 29th day of August, 1972.

Ed Spellman
King County Executive